

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas

We, the undersigned, officers of

City of Eureka

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund					

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

712,587
NO

Assisted by:

Philip A. Jarred, CPA

Jarred, Gilmore & Phillips, PA

Address:

1815 S Santa Fe, PO Box 779

Chanute, KS 66720

Email:

pjarred@jgppa.com

Attest: Kathy Roden, 2018

Kathy Roden
County Clerk

Carlton Mark S. Kennedy
Robert D. H. Brian R. Miller
Joseph B. Rich

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 659,241
2. Library levy in 2018 budget	- \$ 62,961
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 596,280

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 153,938	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 255,030	
5b. Personal property 2017	- 287,455	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 7,389	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	161,327	
11. Total estimated valuation July 1, 2018	10,524,598	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0156	
13. Percentage adjustment increase (12 times 3)	+ \$ 9,282	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 8,348	
16. Total Percentage Adjustments	\$ 17,630	

See accompanying summary of significant forecast assumptions and accountants' compilation report

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	57,099	
Property tax revenues for debt service in 2018 budget:		-	56,926	
Increase property tax revenues spent on debt service			<u>173</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	0	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	0	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	0	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	0	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)		+	0	
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:				
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	0	
23. Law enforcement expenses - 2019 budget:		+	236,000	
Law enforcement expenses - 2018 budget:		-	240,000	
CPI adjustment	1.40%		<u>3,360</u>	
Increased law enforcement expenses in 2019 budget:		+	0	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+	150,076	
Fire protection expenses - 2018 budget:		-	113,433	
CPI adjustment	1.40%		<u>1,584</u>	
Increased fire protection expense in 2019 budget:		+	35,359	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+	0	
Emergency medical expenses - 2018 budget:		-	0	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:		+	0	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>35,533</u>	

See accompanying summary of significant forecast assumptions and accountants' compilation report

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	63,145
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	63,145
29. Total Computed Tax Levy		712,587

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	517,252	
2016 Tax Levy (Less Levy for other Governmental Units)	537,617	None
2017 Tax Levy (Less Levy for other Governmental Units)	584,443	None
2018 Tax Levy (Less Levy for other Governmental Units)	596,280	None

Average Tax Levy (last three years)	572,781
CPI Adjustment of 0.021	12,028
Average Tax Levy Adjusted by CPI	584,809

2019 Total Tax Levy (Less Levy for Other Governmental Units)	649,443
--	---------

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0
-------------------------	---

2019 Tax Levy (Less Levy for other Governmental Units)	649,443
2018 Tax Levy (Less Levy for other Governmental Units)	596,280
Change in Levy	53,163

CPI Adjustment	8,348
2019 Mill Rate (Less Mills for other Governmental Units)	67.707

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	8,348

Exemption from Election Requirement **No**

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF INDEBTEDNESS

[illegible]

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.
See accompanying summary of significant forecast assumptions and accountants' compilation report.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Eureka
Greenwood County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem	\$61,072	\$63,145
Delinquent Tax	\$1,889	\$2,429
Motor Vehicle Tax	\$10,697	\$10,154
Recreational Vehicle Tax	\$119	\$111
16/20M Vehicle Tax	\$83	\$90
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$73,860	\$75,929
Difference in Total Taxes:	\$2,069	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$10,504,567	\$10,524,598
Did Assessed Valuation Decrease?	No	
Levy Rate	5.994	6.000
Difference in Levy Rate:	0.006	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	111,596	110,700	142,442
Receipts:			
Ad Valorem Tax	500,517	523,173	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	21,160	16,181	22,782
Motor Vehicle Tax	79,182	87,758	86,980
Recreational Vehicle Tax	1,327	976	948
16/20M Vehicle Tax	663	683	767
Commercial Vehicle Tax	2,965	4,052	3,294
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	171,116	180,011	180,011
Connecting Links	12,375	12,393	12,393
Local Alcoholic Liquor	6,222	5,841	6,594
Occupation Tax	1,200	900	900
Airport Grant Proceeds	41,309	0	0
Licenses and Permits	18,209	5,872	5,872
Fines and Forfeitures	71,856	73,959	73,959
Charges for Services			
Cemetery			
Cemetery - Openings/Closings	21,480	19,515	19,515
Cemetery - Sale of Cemetery Lots	7,485	4,405	4,405
Refuse Collection	41,413	40,862	40,862
Animal Tags, Releases, & Cremations	5,470	3,986	3,986
Street Cuts	550	210	210
Lake Receipts			
Lake Lot Leases	109,517	109,917	109,917
Hunting, Fishing, Camping Permits	21,152	21,555	21,555
Rentals			
Building Rentals	4,200	3,660	3,660
Community Building Rentals	2,920	3,300	3,300
Lake Hay Ground Lease	3,975	4,250	4,250
Memorial Hall & Table Rentals	462	394	394
Airport Rentals	2,800	1,300	1,300
Airport Hay Ground Lease	3,250	4,025	4,025
Industrial Park Hay Ground Lease	100	250	250
Reimbursed Expenses	24,958	23,098	23,098
Operating Transfers from:			
Water Utility Fund	260,000	260,000	260,000
Sewer Utility Fund	100,000	135,000	135,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	457	2,200	2,200
Neighborhood Revitalization Rebate	-8,000	-13,895	-12,040
Miscellaneous	6,985	998	998
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,537,276	1,536,829	1,021,385
Resources Available:	1,648,873	1,647,529	1,163,828

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

FUND PAGE - GENERAL

Adopted Budget

General

[illegible]

See Tab A

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	1,733,388
Tax Required	569,561
Delinquent Comp Rate: 4.0%	22,782
Amount of 2018 Ad Valorem Tax	592,343

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administration			
Personal Services - Wages	154,134	158,350	166,268
Personal Services - Employee Benefits	78,228	74,164	85,288
Contractual Services	144,700	147,951	147,951
Commodities	27,322	21,270	21,270
Capital Outlay	11,835	7,035	5,500
Total	416,219	408,770	426,277
Street and Alley Department			
Personal Services - Wages	204,419	203,688	213,872
Personal Services - Employee Benefits	90,707	109,432	114,904
Contractual Services	13,160	22,614	22,614
Commodities	63,855	68,758	68,758
Capital Outlay - Other	14,079	19,456	87,476
Capital Outlay - Hustler Mower	0	11,600	0
Capital Outlay - KDOT Rev. Loan	9,060	9,060	9,060
Capital Outlay - Loader Lease	12,535	0	0
Capital Outlay - Bobcat Skid Loader Lease	9,957	9,957	9,957
Capital Outlay - Backhoe	6,996	0	0
Total	424,768	454,565	526,641
Community Building Department			
Personal Services - Wages	1,203	1,256	1,319
Personal Services - Employee Benefits	94	89	102
Contractual Services	9,121	13,779	13,779
Commodities	2,530	1,632	1,632
Capital Outlay	4,173	0	12,500
Total	17,121	16,756	29,332
Lakes Department			
Personal Services - Wages	39,869	33,221	46,882
Personal Services - Employee Benefits	14,830	14,877	21,109
Contractual Services	20,688	24,510	24,510
Commodities	10,752	12,802	12,802
Capital Outlay	17,205	3,620	30,500
Total	103,346	89,030	135,803
Fire Department			
Personal Services - Wages	30,027	32,702	34,337
Personal Services - Employee Benefits	2,253	4,335	4,985
Contractual Services	12,293	18,487	18,487
Commodities	13,462	12,993	12,993
Capital Outlay	10,525	0	38,000
Capital Outlay - Fire Truck Payment	41,274	41,274	41,274
Total	109,835	109,791	150,076
Industrial Development Department			
Capital Outlay	21	21	5,000
Total	21	21	5,000
Police Department			
Contractual Services	232,000	236,000	236,000
Total	232,000	236,000	236,000
Cemetery Department			
Personal Services - Wages	35,493	32,782	34,422
Personal Services - Employee Benefits	14,203	11,803	13,574
Contractual Services	1,697	1,602	1,602
Commodities	4,695	5,274	5,274
Capital Outlay	6,330	5,000	19,000
Total	62,418	56,461	73,872
Page 1 - Total	1,365,727	1,371,394	1,583,001

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Animal Control Department			
Personal Services - Wages	28,044	27,422	28,793
Personal Services - Employee Benefits	13,289	13,443	15,459
Contractual Services	4,932	7,000	7,000
Commodities	3,922	4,135	4,135
Capital Outlay	936	1,500	5,000
Total	51,123	53,500	60,387
Airport Department			
Personal Services	0	0	0
Personal Services - Employee Benefits	261	677	0
Contractual Services	86,321	53,154	54,000
Commodities	4,814	1,555	4,000
Capital Outlay	13,500	16,789	2,000
Capital Outlay - Grant Match	0	0	12,500
Total	104,897	72,175	72,500
Engineering			
Contractual Services	0	0	5,000
Total	0	0	5,000
Economic Development			
Contractual Services	1,000	0	5,000
Total	1,000	0	5,000
Library Department			
Appropriation to Library	0	0	0
Total	0	0	0
Parks Department			
Capital Outlay	12,910	6,518	6,000
Total	12,910	6,518	6,000
City Events Department			
Commodities	2,516	1,500	1,500
Total	2,516	1,500	1,500
Total	0	0	0
Page 2 -Total	172,445	133,693	150,387
Page 1 -Total	1,365,727	1,371,394	1,583,001
Grand Total	1,538,173	1,505,087	1,733,388

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	46,458	50,878	54,238
Receipts:			
Ad Valorem Tax	54,949	55,218	xxxxxxxxxxxxxxxx
Delinquent Tax	2,489	1,708	2,196
Motor Vehicle Tax	10,788	9,671	9,180
Recreational Vehicle Tax	181	108	100
16/20M Vehicle Tax	92	75	81
Commercial Vehicle Tax	403	447	348
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(882)	-1,467	-1,234
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,020	65,760	10,671
Resources Available:	114,478	116,638	64,909
Expenditures:			
Debt Service			
Principal	60,000	60,000	60,000
Interest	3,600	2,400	1,200
Cash Basis Reserve (2019 column)	0	0	58,612
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	63,600	62,400	119,812
Unencumbered Cash Balance Dec 31	50,878	54,238	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	115,322	116,511	119,812
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		119,812
	Tax Required		54,903
Delinquent Comp Rate:	4.0%		2,196
Amount of 2018 Ad Valorem Tax			57,099

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,976	2	0
Receipts:			
Ad Valorem Tax	60,773	61,072	xxxxxxxxxxxxxxxx
Delinquent Tax	2,457	1,889	2,429
Motor Vehicle Tax	10,740	10,697	10,154
Recreational Vehicle Tax	180	119	111
16/20M Vehicle Tax	90	83	90
Commercial Vehicle Tax	402	494	385
Watercraft Tax	0	0	0
Reimbursed Expense	11,268	9,904	9,904
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(975)	-1,622	-1,365
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	84,934	82,636	21,708
Resources Available:	86,911	82,638	21,708
Expenditures:			
Culture and Recreation			
Personal Services	8,570	9,041	9,041
Contractual Services	3,389	3,199	3,199
Appropriations to Library Board	74,950	70,398	70,184
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	86,909	82,638	82,424
Unencumbered Cash Balance Dec 31	2	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	83,247	86,285	82,424
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		82,424
	Tax Required		60,716
Delinquent Comp Rate:	4.0%		2,429
Amount of 2018 Ad Valorem Tax			63,145

See Tab A

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	66,018	87,962	105,791
Receipts:			
State of Kansas Gas Tax	64,777	65,100	65,340
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	64,777	65,100	65,340
Resources Available:	130,795	153,062	171,131
Expenditures:			
Streets			
Personal Services-Wages	28,117	27,089	28,443
Personal Services- Employee Benefits	4,479	4,559	5,243
Commodities	10,237	15,623	137,445
Capital Outlay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,833	47,271	171,131
Unencumbered Cash Balance Dec 31	87,962	105,791	0
2017/2018/2019 Budget Authority Amount:	130,648	150,632	171,131

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	210	1,507	2,730
Receipts:			
Local Alcoholic Liquor Tax	6,222	5,841	6,593
Reimbursed Expense	0	989	
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,222	6,830	6,593
Resources Available:	6,433	8,337	9,323
Expenditures:			
Culture and Recreation			
Contractual Services	1,829	2,316	2,432
Commodities	1,697	1,866	2,000
Capital Outlay	1,400	1,425	4,891
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,926	5,607	9,323
Unencumbered Cash Balance Dec 31	1,507	2,730	0
2017/2018/2019 Budget Authority Amount:	4,926	6,051	9,323

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Employee Health Benefits			
Unencumbered Cash Balance Jan 1	7,903	6,903	8,328
Receipts:			
Charges for Services			
Internal Service Fee	1,500	1,425	1,425
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,500	1,425	1,425
Resources Available:	9,403	8,328	9,753
Expenditures:			
General Government			
Personal Services	2,500	0	9,753
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,500	0	9,753
Unencumbered Cash Balance Dec 31	6,903	8,328	0
2017/2018/2019 Budget Authority Amount:	11,126	10,903	9,753

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Street Sales Tax			
Unencumbered Cash Balance Jan 1	86,500	139,977	453,518
Receipts:			
Street Sales Tax Revenue	315,394	335,451	335,451
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,394	335,451	335,451
Resources Available:	401,895	475,428	788,969
Expenditures:			
Capital Projects			
Capital Outlay - Streets	261,918	21,910	788,969
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	261,918	21,910	788,969
Unencumbered Cash Balance Dec 31	139,977	453,518	0
2017/2018/2019 Budget Authority Amount:	483,783	409,730	788,969

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Promotion	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,875	356	0
Receipts:			
Transient Guest Tax	5,913	6,581	7,450
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,913	6,581	7,450
Resources Available:	7,788	6,937	7,450
Expenditures:			
Economic Development			
Convention Expense	7,432	5,937	6,450
Tourism Expense	0	1,000	1,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,432	6,937	7,450
Unencumbered Cash Balance Dec 31	356	0	0
2017/2018/2019 Budget Authority Amount:	12,149	7,007	7,450

Adopted Budget

Sales Tax Revenue	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	222,394	295,788	245,314
Receipts:			
Sales Tax Revenue	315,394	335,451	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,394	335,451	0
Resources Available:	537,788	631,239	245,314
Expenditures:			
Operating Transfers to			
Eureka Public Building Commission P&I Fd	242,000	385,925	0
Capital Outlay	0	0	245,314
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	242,000	385,925	245,314
Unencumbered Cash Balance Dec 31	295,788	245,314	0
2017/2018/2019 Budget Authority Amount:	619,727	701,613	245,314

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	206,629	204,674	225,858
Receipts:			
Water Sales	744,366	766,621	766,621
Penalties	7,566	6,972	6,972
Connection	7,123	7,631	7,631
Reimbursed Expense	4,893	3,118	3,118
Interest on Idle Funds	2,091	1,623	1,623
Miscellaneous	136	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	766,175	786,065	786,065
Resources Available:	972,804	990,739	1,011,923
Expenditures:			
Operating Expenditures			
Personal Services-Wages	172,004	166,263	186,577
Personal Services-Employee Benefits	76,742	72,829	87,753
Contractual Services	67,162	88,708	89,000
Commodities	87,822	73,146	75,000
Capital Outlay	51,037	43,575	253,233
Capital Outlay - Backhoe	0	6,996	6,996
Operating Transfers to:			
Water Revolving Loan Fund	33,364	33,364	33,364
General Fund	260,000	260,000	260,000
Water Utility Reserve Fund	20,000	20,000	20,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	768,130	764,881	1,011,923
Unencumbered Cash Balance Dec 31	204,674	225,858	0
2017/2018/2019 Budget Authority Amount:	1,049,305	933,553	1,011,923

Adopted Budget

Sewer Utility	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	69,509	123,601	140,588
Receipts:			
Sewer Charges	300,427	296,746	296,746
Penalties	5,992	5,707	5,707
Connecting Fees	409	338	338
Reimbursed Expense	377	3,308	0
Interest on Idle Funds	2,091	1,623	1,623
Miscellaneous	94	150	150
Does miscellaneous exceed 10% Total Rec			
Total Receipts	309,389	307,872	304,564
Resources Available:	378,898	431,473	445,152
Expenditures:			
General and Administrative			
Personal Services-Wages	27,543	27,091	28,445
Personal Services-Employee Benefits	14,606	14,009	16,111
Contractual Services	28,781	35,537	36,000
Commodities	7,825	6,397	7,000
Capital Outlay	17,754	14,063	163,808
Capital Outlay - Backhoe	6,996	6,996	6,996
Operating Transfers to:			
Sewer Revolving Loan Fund	31,791	31,792	31,792
Sewer Reserve Fund	20,000	20,000	20,000
General Fund	100,000	135,000	135,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	255,297	290,885	445,152
Unencumbered Cash Balance Dec 31	123,601	140,588	0
2017/2018/2019 Budget Authority Amount:	458,015	386,195	445,152

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Eureka

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Revolving Loan	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	8,735	8,896	8,897
Receipts:			
Operating Transfers from			
Water Utility Fund	33,364	33,364	33,364
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,364	33,364	33,364
Resources Available:	42,099	42,260	42,261
Expenditures:			
Debt Service			
Principal	28,453	29,793	31,046
Interest	4,749	3,570	2,318
Cash Basis Reserve	0	0	8,897
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,202	33,364	42,261
Unencumbered Cash Balance Dec 31	8,896	8,897	0
2017/2018/2019 Budget Authority Amount:	39,130	42,099	42,261

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer Revolving Loan	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,935	1,934	1,934
Receipts:			
Operating Transfers from			
Sewer Utility Fund	31,791	31,792	31,792
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,791	31,792	31,792
Resources Available:	33,726	33,726	33,726
Expenditures:			
Debt Service			
Principal	24,446	25,081	25,732
Interest	7,346	6,711	6,060
Cash Basis Reserve	0	0	1,934
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,792	31,792	33,726
Unencumbered Cash Balance Dec 31	1,934	1,934	0
2017/2018/2019 Budget Authority Amount:	33,726	33,727	33,726

See accompanying summary of significant forecast assumptions and accountants' compilation report

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-A

[illegible]

****Note:** The two bold yellow figures should agree.

See accompanying summary of significant forecast assumptions and accountants' compilation report

NOTICE OF BUDGET HEARING

2019

The governing body of
City of Eureka

will meet on September 10, 2018 at 7:00 PM at Memorial Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Memorial Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	1,538,173	49.313	1,505,087	51.345	1,733,388	592,343	56.282
Debt Service	63,600	5.435	62,400	5.419	119,812	57,099	5.425
Library	86,909	6.011	82,638	5.994	82,424	63,145	6.000
Special Highway	42,833		47,271		171,131		
Special Parks & Recreation	4,926		5,607		9,323		
Employee Health Benefits	2,500				9,753		
Street Sales Tax	261,918		21,910		788,969		
Promotion	7,432		6,937		7,450		
Sales Tax Revenue	242,000		385,925		245,314		
Water Utility	768,130		764,881		1,011,923		
Sewer Utility	255,297		290,885		445,152		
Water Revolving Loan	33,202		33,364		42,261		
Sewer Revolving Loan	31,792		31,792		33,726		
Non-Budgeted Funds-A	219,639						
Non-Budgeted Funds-B	4,000						
Totals	3,562,349	60.759	3,238,696	62.758	4,700,624	712,587	67.707
Less: Transfers	707,155		671,081		674,556		
Net Expenditure	2,855,194		2,567,615		4,026,068		
Total Tax Levied	648,612		659,241		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	10,675,240		10,504,567		10,524,598		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	240,000		180,000		262,000		
Revenue Bonds	1,198,120		916,987		724,087		
Other	89,467		84,146		78,603		
Lease Purchase Principal	366,126		421,039		395,777		
Total	1,893,713		1,602,172		1,460,467		

*Tax rates are expressed in mills

Renee Burk

City Official Title: City Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report

Page No.

17

City of Eureka

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	556,984	52.922	12,040
Debt Service	57,099	5.425	1,234
Library	63,145	6.000	1,365
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	677,228	64.347	14,639

2018 July 1 Valuation: 10,524,598

Valuation Factor: 10,524.598

Neighborhood Revitalization Subj to Rebate: 227,507

Neighborhood Revitalization factor: 227.507

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See accompanying summary of significant forecast assumptions and accountants' compilation report